

**FTB TAX POLICY CONFERENCE
HUMOR IN THE HIGH COURT—November 14, 2002¹**

US Supreme Court

- *General Motors Corporation and DaimlerChrysler Corporation v. City of Seattle*, 107 Wn. App. 42; 25 P.3d 1022 (2001), *review denied*, 145 Wn.2d 1014; 35 P.3d 381 (2001), *cert. denied*, No. 01-1352 (U.S. May 13, 2002). **(Page 1)**
- *Millcraft-SMS Services, LLC and Arizona Chemical Company, v. Department of Revenue*, 2002 Ala. LEXIS 147 (2002), *cert. denied*, 2002 US LEXIS 7817 (Oct. 21, 2002)
- *California Franchise Tax Board v. Hyatt*, Nos. 35549 and 36390 (Nev. Sup. Ct. April 4, 2002) *cert. granted*, No. 02-42 (U.S. Sup. Ct. Oct. 15, 2002).

Nexus

- *Reader's Digest Association, Inc. v. Franchise Tax Board*, 94 Cal. App. 4th 1240, 115 Cal. Rptr. 2d 53 (2001), *review denied*, No. S104281 (Cal. Sup. Ct., 3rd App. Dist., Mar. 13, 2002). **(Page 15)**
- *Matter of Borders Online Inc.*, SC OHA 97-63836456270 (Cal. St. Bd. Equal. Sept. 26, 2001).
- *Matter of Barnes & Noble.com*, No. 89872 (Cal. St. Bd. Equal. Sept. 12, 2002).
- *America Online Inc. v. Johnson*, No. M2001-00927-COA-R3-CV (Tenn. Ct. App. July 30, 2002).
- *Acme Royalty Company v. Dir. of Rev.*, No. 99-2839 (Mo. Admin. Hearing Comm'n., Jan. 3, 2002). **(Page 32)**
- *Gore Enterprise Holdings, Inc. v. Director of Revenue*, No. 99-2856 RI (Mo. Admin. Hearing Comm'n., Jan. 3, 2002). **(Page 33)**
- *In the Matter of Kmart Properties, Inc.*, No. 00-04 (N.M. Dept. Tax and Revenue, Jan. 31, 2000), *aff'd*, Docket No. 21,140 (N.M. Ct. App., Nov. 27, 2001), *petition for certiorari granted*, 131 N.M. 564, 40 P.3d 1008 (2002). **(Page 37)**

Business Purpose

- *Sherwin-Williams Co. v. Commissioner of Revenue*, No. SJC-08516 (Mass. Sup. Judicial Ct. Oct. 31, 2002). **(Page 30)**

Unitary—NOT!

Constitutional Distortion and Section 18

- *Unisys Corp. v. Commonwealth*, No. 73-78 MAP 1999 (Pa. Oct. 25, 2002).

¹ Page numbers following the case refer to location in the Frankel/Pomp outline in the materials.

MIC Credit

- *Appeal of Save Mart Supermarkets*, No. 61548 (Cal. State Bd. of Equal. Feb. 6, 2002). **(Page 14)**
- *Appeal of Jon and Rita Minnis and Milpitas Materials Co.*, Nos. 100638 and 104667 (Cal. State Bd. of Equal. June 20, 2002).

Business/Nonbusiness

- *Blessing/White Inc. v. Illinois Dept. of Rev.*, 329 Ill. App. 3d 714, 768 N.E.2d 332 (2002). **(Page 21)**
- *Tolson v. Lenox Inc.*, 353 N.C. 659; 548 S.E.2d 513 (2001). **(Page 41)**

Dividends Received Deduction

- *Farmer Bros. Co. v. Franchise Tax Board*, No. BC237663 (Cal. Super. Ct., County of Los Angeles, Nov. 21, 2001). **(Page 16)**

Sales Tax (nexus)

- *Chrysler Financial Co. LLC v. Indiana Department of State Revenue*, 761 N.E.2d 909 (Ind. Tax Ct. 2002), *transfer denied*, *Indiana Dept. of State Revenue v. Chrysler Financial Co. LLC*, 774 N.E.2d 518 (Ind. 2002). **(Page 23)**
- *Circuit City Stores, Inc. v. Massachusetts Commr. of Rev.*, No. F251413 (Mass. App. Tax Bd. Feb. 11, 2002). **(Page 28)**